

White County Board of Commissioners

**June 2020
Pre-Audit
Financial Report
August 3, 2020**

General Fund Revenues & Expenditures

FY2020 Approved Budget = \$19,190,827

June – Pre-Audit

Revenues - \$ 725,423

Expenditures - \$ 1,469,149

YTD

Revenues - \$ 18,731,562 (98%)

Expenditures - \$ 17,855,260 (93%)

12 months of 12 = 100%

FY2017 – 2020 Alcohol Taxes & Fees

FY2020 Budget = \$136,350

97% Rec'd

| Description | FY2017 | FY2018 | FY2019 | FY2020 Pre-Audit |
|---|------------------|------------------|------------------|---------------------|
| License Fees | \$35,127 | \$38,719 | \$43,382 | \$45,435 |
| Excise Tax | \$85,592 | \$84,350 | \$83,289 | \$86,457 |
| Total Alcohol Fees & Taxes | \$120,719 | \$123,069 | \$126,671 | \$131,892 |

FY2017 – 2020 TAVT (Title Ad Valorem Tax)

FY2020 Budget = \$1,020,000 145% Rec'd

| MONTH | FY2017 | FY2018 | FY2019 | FY2020 Pre-Audit |
|---------------|------------------|------------------|--------------------|---------------------|
| JUL | \$58,370 | \$76,727 | \$74,715 | \$136,306 |
| AUG | \$81,052 | \$71,772 | \$104,393 | \$144,099 |
| SEP | \$71,045 | \$61,588 | \$80,222 | \$135,669 |
| OCT | \$52,585 | \$71,896 | \$85,576 | \$117,060 |
| NOV | \$64,319 | \$66,380 | \$73,190 | \$109,057 |
| DEC | \$57,170 | \$73,003 | \$69,568 | \$116,593 |
| JAN | \$63,219 | \$76,167 | \$93,225 | \$145,633 |
| FEB | \$61,124 | \$80,747 | \$67,961 | \$113,050 |
| MAR | \$78,744 | \$92,573 | \$96,055 | \$135,855 |
| APR | \$63,432 | \$88,681 | \$92,761 | \$77,925 |
| MAY | \$71,513 | \$93,643 | \$77,858 | \$113,550 |
| JUN | \$85,349 | \$85,883 | \$98,165 | \$134,243 |
| TOTALS | \$807,922 | \$939,060 | \$1,013,689 | \$1,479,040 |

FY2017 – 2020 Local Option Sales Tax

FY2020 Budget = \$2,672,575 113% Rec'd

| MONTH | FY2017 | FY2018 | FY2019 | FY2020 Pre-Audit |
|--------------|--------------------|--------------------|--------------------|---------------------|
| JUL | \$225,542 | \$226,216 | \$241,757 | \$262,785 |
| AUG | \$232,992 | \$247,945 | \$264,181 | \$286,083 |
| SEP | \$197,831 | \$218,264 | \$228,659 | \$254,983 |
| OCT | \$195,376 | \$231,679 | \$226,816 | \$256,146 |
| NOV | \$221,850 | \$223,302 | \$257,618 | \$268,171 |
| DEC | \$197,581 | \$208,590 | \$229,047 | \$255,898 |
| JAN | \$207,202 | \$224,281 | \$231,065 | \$266,878 |
| FEB | \$170,721 | \$184,527 | \$184,313 | \$229,921 |
| MAR | \$166,331 | \$180,396 | \$210,193 | \$210,195 |
| APR | \$188,654 | \$213,547 | \$233,021 | \$228,103 |
| MAY | \$200,930 | \$210,612 | \$223,684 | \$213,733 |
| JUN | \$212,704 | \$211,133 | \$244,016 | \$268,557 |
| TOTAL | \$2,417,713 | \$2,580,492 | \$2,774,370 | \$3,001,453 |

FY2017 – 2020 Hotel / Motel Tax

FY2020 Budget - \$890,900 110% Rec'd

| MONTH | FY2017 | FY2018 | FY2019 | FY2020 Pre-Audit |
|--------------|------------------|------------------|------------------|---------------------|
| JUL | \$79,019 | \$79,034 | \$83,289 | \$104,588 |
| AUG | \$106,593 | \$112,268 | \$113,190 | \$125,026 |
| SEP | \$55,251 | \$68,736 | \$74,019 | \$83,767 |
| OCT | \$68,390 | \$80,606 | \$73,197 | \$95,041 |
| NOV | \$108,396 | \$109,368 | \$119,335 | \$123,552 |
| DEC | \$76,102 | \$72,025 | \$95,745 | \$99,301 |
| JAN | \$69,390 | \$82,343 | \$85,132 | \$98,634 |
| FEB | \$41,343 | \$47,528 | \$52,907 | \$59,018 |
| MAR | \$41,473 | \$43,670 | \$47,790 | \$50,630 |
| APR | \$59,647 | \$67,617 | \$75,851 | \$46,562 |
| MAY | \$58,751 | \$68,680 | \$75,170 | \$17,970 |
| JUN | \$59,718 | \$62,209 | \$82,186 | \$72,217 |
| TOTAL | \$824,073 | \$894,084 | \$977,811 | \$976,306 |

SPLOST 2014 Update

Start Date: December 2014

End Date: November 2020

June 2020 is 67th month of 72

Receipts = \$ 447,595

1% County Administration Fee = \$ 4,476

Cleveland & Helen portions = \$ 57,605 each

County portion = \$ 327,909

Earmarked Debt Service Funds = \$ 100,000

Project Fund Account = \$ 227,909

SPLOST2014 Receipts

Calendar Year History - Total To Date \$23,633,483

| MONTH | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|-------|-----------|-------------|-------------|-------------|-------------|-------------|-------------|
| JAN | X | \$310,591 | \$312,801 | \$345,335 | \$373,801 | \$385,109 | \$444,485 |
| FEB | X | \$263,653 | \$254,958 | \$284,536 | \$307,546 | \$307,188 | \$370,656 |
| MAR | X | \$253,633 | \$271,384 | \$277,218 | \$300,660 | \$350,322 | \$350,308 |
| APR | X | \$272,335 | \$297,271 | \$314,424 | \$355,912 | \$388,368 | \$376,318 |
| MAY | X | \$261,848 | \$310,084 | \$334,884 | \$351,020 | \$372,807 | \$356,223 |
| JUN | X | \$312,060 | \$287,896 | \$354,506 | \$351,889 | \$406,693 | \$447,595 |
| JUL | X | \$337,552 | \$375,904 | \$377,025 | \$402,928 | \$437,976 | |
| AUG | X | \$364,073 | \$388,321 | \$413,243 | \$440,302 | \$476,806 | |
| SEP | X | \$329,045 | \$329,708 | \$363,773 | \$381,099 | \$424,016 | |
| OCT | X | \$315,477 | \$325,627 | \$386,133 | \$378,027 | \$426,031 | |
| NOV | X | \$332,688 | \$369,749 | \$372,170 | \$429,359 | \$445,954 | |
| DEC | \$298,934 | \$311,415 | \$329,303 | \$347,649 | \$381,750 | \$425,129 | X |
| TOTAL | \$298,934 | \$3,664,370 | \$3,853,006 | \$4,170,896 | \$4,454,293 | \$4,846,399 | \$2,345,585 |

Separate Funds FY2020 Budget to Actual

June 2020 – Pre-Audit

| Fund | Total Budget | Cost to Gen Fund | Revenues YTD | Expenditures YTD | % Spent |
|-----------------|--------------|------------------|--------------|------------------|---------|
| Solid Waste | \$104,211 | \$0 | \$134,986 | \$104,480 | 100% |
| E-911 | \$1,098,800 | \$510,182 | \$964,473 | \$1,086,122 | 99% |
| ARDEO | \$847,682 | \$0 | \$435,518 | \$564,257 | 67% |
| Enotah Judicial | \$790,850 | \$180,967 | \$723,446 | \$691,243 | 88% |



QUESTIONS & COMMENTS